G. R. S. IX-5]

Previous references.
156—05
101—08
102—15-
40—

Later references.

1917.
(May)

File No. 55-17
Serial Nos. 1920

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1920.

Part B for April 18

SUBJECT.

Exemption from income tax of portion of the Savings of the P.G. M.C Fund issued in Victoria 5% War Loan of 1929-47

Nos 2763 & 28-6-18

Issues instructions for the refund of the income tax

W D 68—GPB—50,000—24.7.16

P. Sreenivasa Rao
BVU II 31.5.19

G. R. S. III—1] 1917-18.

GENERAL AND REVENUE SECRETARIAT.

(Muzrai)

NOTES.

File No. 55-17.

Exemption from Income tax of a portion of the investments of the savings of the Prince Gulam Mohamed's Charity Fund invested in the Govt of India 5 o/o War Loan of 1929-47.

FILE HEADING.

From

The President, P.G.M.C. Fund, Mysore.

No. 84. Dated 21.12.17. Received 2.1.18.

Diary No. 1149.	Enclos. — Spare Copies.	Serial No. 19

BRIEF ABSTRACT OF LETTER.

States that a sum of Rs. 17-2-7 was realized as interest on Rs. 1900 invested in the above War Loan (as per G.O. No. 2988-9/Muz. 640-16-2 d. 11.6.17), that an income tax of 1 rupee has been deducted from the same & requests that the Residency may be moved to obtain & forward an income tax exemption certificate from the Collector, or Station Magistrate, to enable him to get a refund of the income tax amount as the institution is a charitable one.

NOTES AND ORDERS.

Noted for orders as to whether the letter of the Comptroller d. 3.7.1908 regd to by the President may be obtained from the Supdt's office and the Residency addressed in the matter. The previous ref is necessary.

7.2.18.

7.2.18.

NOTES—First Sheet.

WD 1232—GPB—20,000—18 11 16

WD 1233—GPB—60 000—1 12-16—S

G. R. S. III-2)

General and Revenue Secretariat.

File No. 55 of 1917.

Serial No.

(Vide routine note correspondence). H

G

As the Comptroller's letter refd to in the President's communication is not available either in the Murzai Supdt's or the Comptroller's office, Murzai File No. 102 of 1893-94 in which a similar exemption from income tax was obtained from the Collector, Civil and Military Station, Bangalore, through the Residency, is obtained and put up for refce. The exemption was applied for under Section 5 Sub-Section I Clause (c) of the Income Tax Act No. II of 1886 in respect of certain Govt of India Securities ~~for~~ ear marked to religious & charitable purposes.

T

Vide Madras Income Tax Manual)

A draft to the Residency on similar lines requesting for an income tax exemption certificate in the present case is submitted for orders.

HRV.
6.3.18.

Draft may be approved

83/7.3.18

Secy)

2.3
7/3/18.

Hoole

These investments are made by the Comptroller. Ascertain if it is not the Fin[l] Branch which usually issues the exemption certificates.

Sd.
9/3/18

Sec
7.3.18

NOTE—Contn. sheet

P.T.O.

WD 1233—GPB—60 000—1 12-16—S

G. R. S. III-2]

General and Revenue Secretariat. | File No. 55 of 1917.

with a copy of the Madras Income Tax Manual)

Serial No.

To Branch II for favour of opinion.

By order,

for Jt: Secretary to Govt,
Home Mercantile Dept.
15. 3. 18.

H 2306-17

The exemption certificate may be applied for by the Administration Section itself as on the previous occasion.

Asst Mr 18/3 The proper procedure in this case was to have arranged for the purchase of the War Loan paper thro the Comptr, and the paper being kept in his safe. Int on the due date would be drawn and the amount placed at the disposal of the administration of the Fd.

The Comptr would have taken action to claim exemption from income tax under the rule—

Vide Tax Manual. paras 480 et seqq.

The Comptr might be consulted in the matter regarding the procedure to be adopted.

Br VII) To

Asst Secy

Jt Secy

24-3-18

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

File No. 53 of 1917

Serial No.

1 book

Submitted with the opinion of Br II

Recd 4.0 & Compli.
21.3.18

Forwarded H O to the Comptroller to the Govt of Mysore - for favour of opinion

By Order
Joint Secy to the Govt of Mysore
Muzrai Deptt.

22/3/18

U. O. No.
8. 1 book

U. O. No. 192 R.

U. O. No. 1682 Bangalore, the 11th April 18.

The fund is held in trust by Government and these pro-notes obtained by investment of the surplus savings of the fund should be also be held in trust in the name of the Dewan of Mysore and kept in Comptroller's custody. The proper procedure now to be followed is for the person in whose name they stand at present to endorse the notes in favour of the Dewan of Mysore and send them to this office which can then apply to the Collector, Civil and Military Station for exemption from income-tax on these notes and for refund of income-tax already paid

Note 190 R
16.4.'18

Recd. 17/4/18.

Comptroller.

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-8-18—S.

G. R. S. III-2]

General and Revenue Secretariat.

File No. 53 of 1917.

Serial No.	
	Submitted with the ~~comptroller's~~ opinion and draft issuing instructions as suggested 17-4-18
	W.S. 17/4/18
	Submitted with a draft letter on the above line. MR. 18.4.18. for approval and 20/4/18
	Approved. W.S. 20/4/18.
	20. To the President. P.R.M.C.T. by 2763 dy 27.4.18. Issues instructions for getting the refund of the income tax

Dealt with / Work.
Returned to the Library.
MR.
20.4.18.

NOTE—Contra. sheet

WD A 1789—GPB—60 000—20 8 18—S.

1169

12 18
MWZ.

5-5-17

19

1234 1917. Rd. 1918

From
The President Trimul Syelam
Madhomedo Charity Fund
Mysore

To
The Secretary to the Government
of H.H. the Maharaja of Mysore
Mysore Department
Bangalore

Dated 21st December 1917.

Despatched

Received

General No. 64
No.

Enclosure No.

Sir

I have the honor to state that as per Government order no X 29889 dated Bangalore 11th June 1917 an amount of Rs 1900/ for Rs 2000/ was invested in the Government of India 5% War Loan of 1929-47 out of the savings of the Fund. An amount of Rs 17-2-7 was realized as interest on the said amount from 13-6-17 to 14-8-17 and after deducting an income tax of Re 1/ from the amount of Rs 17-2-7 the Public Debt Office of Madras

Madras forwarded an interest warrant for Rs 16-2-0 to this office and this was cashed in the Bank of Mysore on 19-11-09. On a previous occasion when Rs 6500/- of the Fund were invested in Government of India Securities in 1908, the Comptroller in his letter no 34 C.A. Dep 09-10 dated 3-4-1908 has addressed you stating that the interest accruing on pro-notes held for charitable purposes is not liable to income-tax and requested you to move the Residency for an income-tax exemption certificate from the collector of Civil and Military Station Bangalore. Similarly I have the honor to request you now to move the Residency, obtain and forward to this office an exemption certificate for transmission to the Secretary and Treasurer Bank of Madras for needful action being taken in this matter and also to get the refund of Rs 1/- already deducted as income tax as stated above.

I have the honor to be
Sir
your most obedient servant

H C Rammanna
President
Panivala Gurumallappa's
Charity Fund Mysore

2 29/4

G. R. S. VI—G/32]

SUBJECT. Issues instructions regarding the procedure to be followed in the matter of getting a refund of the income tax on the interest realised on the excess amount invested by the Prince Gulam Mohamed's Charity Fund Committee, Mysore, in the Govt of India's War Loan of 1929-47.

Diary No. of letter replied to. 1149017

Section Mur
File No. 55-17
Serial No. 20

GENERAL AND REVENUE SECRETARIAT,
( )
, *the* 191 .

No. 2763

Date of issue 27.4.1918

Signed by M. M. Sadasivan

To

The President, Prince Gulam Mohammed's Charity Fund, Mysore.

Sir,

Adverting to your letter No. 84 dated 21st December 1917 requesting that the Residency may be moved so as to obtain an income tax exemption certificate from the Collector, Civil and Military Station, Bangalore, for enabling you to get a refund of the sum of 1 rupee which was deducted by the income tax

over.

Public

Public Debt office of Madras as
being the income tax on the amount
of Rs. 17. 2. 7 realized as interest on
the investment of Rs. 1900 made by
the Prince Gulam Mohamed's Cha-
rity Fund Committee, Mysore, in
the Govt of India 5 o/o War Loan
of 1929- 47 ~~out of the surplus sav-~~
~~ings of the Fund,~~ I am directed
to state that ~~it is reported by~~ the
Comptroller ~~to Govt~~ who was con-
sulted in the matter ~~that as the above~~ is of opinion that, as the above
Fund is held in trust by Govt, the
pro-notes obtained by investing the
surplus savings of the Fund should
also be held in trust in the name
of the Dewan of Mysore and Kept in
the Comptroller's custody. I am there-
fore to request that the pro-notes in
question may be caused to be endorsed
in favor of the Dewan of Mysore and
forwarded to the Comptroller's ~~of-~~
~~fice~~

transferred from the ~~name of the~~ person in whose name they stand at present and

List of enclosure

Copied by

Examined by

WD 86—GPB—60,000—15 11 16

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

~~office which~~ who will then apply to the Collector, Civil & Military Station, Bangalore, for ~~a~~ exemption from income-tax ~~on that note~~ and for refund of the income tax ~~claimed~~ already paid.

I have etc.,

20/4/18.

Jt Secretary to Govt,
20/4/18 Muzrai dept.

20/4/18.